

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF MICHIGAN
NORTHERN DIVISION

MACKINAC ISLAND FERRY
CAPITAL LLC,

Plaintiff,

v.

HALDIMAND BAY COMPANY LLC;
UNION TERMINAL PIERS, INC.;
ARNOLD TRANSIT COMPANY;
MCGREGOR OIL COMPANY;
STRAITS TRANSIT, INC.;
NORTHERN FERRY COMPANY LLC;
ISLAND MANAGEMENT COMPANY
LLC;
ISLAND RESOURCE COMPANY LLC;
ANITA SCHNEIDER;
HENRY W. SCHNEIDER;
THE TOOTS FOUNDATION;
STEPHEN SCHNEIDER TRUST;
THE 2008 HENRY W. SCHNEIDER
TRUST;
THE HENRY W. SCHNEIDER
DELAWARE TRUST;
CHEBOYGAN COUNTY TREASURER;
MACKINAC COUNTY TREASURER;
UNION SAVINGS BANK
CHASE INDUSTRIES, INC.
DEPARTMENT OF TREASURY –
INTERNAL REVENUE SERVICE;
MICHIGAN DEPARTMENT OF
TREASURY;

in personam,

and the motor vessels
STRAITS EXPRESS, Official No. 1029924;
ISLAND EXPRESS, Official No. 931459;
MACKINAC EXPRESS, Official No.
915735;
STRAITS OF MACKINAC II, Official No.
521407;

Civil Action No. 2:14-cv-177

Hon. R. Allan Edgar
United States District Judge

Hon. Timothy P. Greeley
United states Magistrate Judge

CHIPPEWA, Official No. 288825;
ALGOMAH II, Official No. 286075;
OTTAWA, Official No. 278860;
HURON, Official No. 269888;
CORSAIR, Official No. 269660;
BEAVER, Official No. 264186; and
MACKINAC ISLANDER, Official No.
253170;
together with their engines, tackle, furniture,
apparel, appurtenances, etc., *in rem*,

Defendants.

**STIPULATION TO SUBSTITUTE PARTY (UNITED STATES OF AMERICA
FOR THE DEPARTMENT OF TREASURY – INTERNAL REVENUE SERVICE) AND
FOR VOLUNTARY DISMISSAL OF DEFENDANT UNITED STATES OF AMERICA**

Plaintiff Mackinac Island Ferry Capital LLC and Defendant Department of Treasury – Internal Revenue Service (“IRS”) properly the United States of America (United States), through undersigned counsel, stipulate and agree as follows:

1. That pursuant to 28 U.S.C. § 2410, the proper defendant is the United States of America, and it is substituted in place of the Department of Treasury – Internal Revenue Service.
2. The real property, which is the subject of this action, is situated in Mackinac, Cheboygan, and Kent County. The United States acknowledges that the Plaintiff has full paid the following liens:

Recorded against Union Terminal Piers, Inc., with the Mackinac County Register of Deeds on November 4, 2013, at Liber 770, Page 641; corresponding lien recorded with the UCC for the State of Michigan on November 1, 2013, giving UCC Number 2013157423-3.

Recorded against Island Management Company, LLC with the Cheboygan County Register of Deeds on May 5, 2014, at Liber 1257, Page 582; corresponding lien recorded with the Emmet County Register of Deeds on May 5, 2014, at Liber 1166, Page 370.

3. The Defendant United States acting through the Internal Revenue Service, has remaining outstanding federal tax liens that attach to any real property owned by the following three taxpayers that is located in Emmet County or any personal property, wherever located, including but not limited to vessels, inventory, equipment, accounts receivable, etc., as follows:

a. **Arnold Transit Company (EIN 38-0308820)**, lien recorded in the Emmet County Register of Deeds on April 1, 2014, at Liber 1165, Page 024; corresponding lien recorded with the UCC for the State of Michigan on March 31, 2014, and given UCC Number 2014044128-3. Court Recording Data sheets are attached hereto as Exhibit A.

The amount due and owing, with accrued penalties and interest, calculated to May 28, 2015, is as follows:

Tax Period	Assessed Tax	Total FTP	Total Interest	Balance
March 31, 2013	176.27	267.18	135.92	579.37
June 20, 2013	8,953.74	1,455.69	559.19	10,968.62
Total	9,130.01	1,722.87	695.11	11,547.99

b. **Island Management Company, LLC (EIN 27-3005941)**, lien recorded in the Emmet County Register of Deeds on July 15, 2013, at Liber 1158, Page 544; corresponding lien recorded with the UCC for the State of Michigan on July 15, 2013, and given UCC Number 2013101567-1; lien recorded in the Emmet County Register of Deeds on August 5, 2013, at Liber 1159, Page 164; corresponding lien recorded with the UCC for the State of Michigan on August 6, 2013, and given UCC Number 2013114770-7; and lien recorded with the UCC for the State of Michigan on November 8, 2013, and given UCC Number 2013161102-9. Court Recording Data sheets are attached hereto as Exhibit B.

The amount due and owing, with accrued penalties and interest, calculated to May 28, 2015, is as follows:

Tax Period	Assessed Tax	Total FTP	Total Interest	Balance
December 31, 2012	31,709.53	8,116.35	2,954.23	42,780.11
March 31, 2013	54,320.42	10,860.29	3,483.05	68,663.76
June 30, 2013	56,485.06	9,331.32	3,166.19	68,982.57
Total	142,515.01	28,307.96	9,603.47	180,426.44

c. **Union Terminal Piers, Inc. (EIN 38-1218740)**, lien recorded in the Emmet County Register of Deeds on July 29, 2013, at Liber 1158, Page 899; corresponding lien recorded with the UCC for the State of Michigan on July 29, 2013, and given UCC Number 201311016-5; lien recorded with the UCC for the State of Michigan on May 12, 2014, and given UCC Number 2014067151-9. Court Recording Data sheets are attached hereto as Exhibit C.

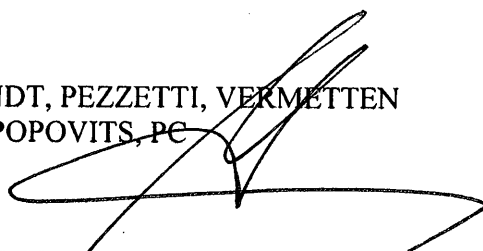
The amount due and owing, with accrued penalties and interest, calculated to May 28, 2015, is as follows:

Tax Period	Assessed Tax	Total FTP	Total Interest	Balance
December 31, 2012	8,940.73	2320.09	962.86	12,223.68
March 31, 2013	4,275.81	759.50	327.75	5,363.06
December 31, 2013	2,673.31	315.88	106.49	3,095.68
Total	15,889.85	3,395.47	1,397.10	20,682.42

4. Pursuant to Rule 41(a)(1)(A)(ii) of the Federal Rules of Civil Procedure, this case is dismissed as to the United States of America without prejudice, with each party to bear its own costs and attorney fees.

Dated: May 7, 2015


BRANDT, PEZZETTI, VERMETTEN
& POPOVITS, PC



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Dated: May 7, 2015



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